

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. – 4. (Canceled)

5. (Currently Amended) A method for manufacturing a semiconductor device, comprising the steps of:

forming a body region by implanting to diffuse an impurity in a predetermined region of a semiconductor layer;

after field-oxidizing a surface region of said semiconductor layer by way of the LOCOS method to form an insulating film, forming a first gate insulating film by patterning said insulating film while a resist film formed on a predetermined region of said insulating film is employed as a mask;

forming a second gate insulating film on said semiconductor layer other than said first gate insulating film, and then forming a gate electrode so that said gate electrode is bridged over said first gate insulating film and said second gate insulating film; and

forming a source region and drain region by implanting an impurity of an opposite conductive type to said body region into both a source forming region formed within said body region and a drain forming region formed within said semiconductor layer while a resist film having an opening is employed as a mask.

6. (Original) The semiconductor device manufacturing method as claimed in claim 5, wherein a device separation film is formed in the same step of forming said first gate insulating film.

7. (Original) The semiconductor device manufacturing method as claimed in claim 5, wherein said first gate insulating film is not formed at a position lower than at least a surface position of said semiconductor layer in the step of forming said first gate insulating film.

8. (Original) The semiconductor device manufacturing method as claimed in claim 5, wherein, in the step of forming the first gate insulating film, said first gate insulating film is not formed at a position lower than a surface position of said semiconductor layer so that local current crowding is not produced between at least an edge portion of said body region and an edge portion of said first gate insulating film.

9. (New) The semiconductor device manufacturing method according to claim 5 wherein the first gate insulating film is not formed at a position lower than at least a surface position of the source region and the drain region, in the step of forming said first gate insulating film.

10. (New) The semiconductor device manufacturing method according to claim 7 wherein the first gate insulating film is not formed at a position lower than at least a surface position of the source region and the drain region, in the step of forming said first gate insulating film.